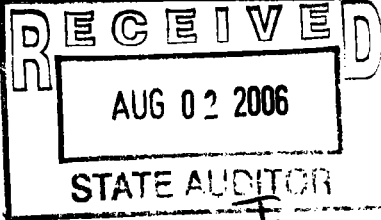


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City of Saratoga Springs
CITY

June 30, 2007
FISCAL YEAR ENDING

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

"On or before the first regularly scheduled town council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption."

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of Saratoga Springs City for the fiscal year ending June 30, 2007 as approved and adopted by resolution or ordinance dated June 20, 2006. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

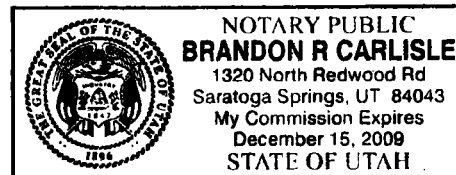
- ☒ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);
☐ 59-2-918-920 (increase in tax rate - final budget adopted by August 17)

was held on June 13, 2007 for all budgetary funds.

Signed: Ch E R
(Budget Officer)

Subscribed and sworn to this 31 day
of JULY, 2006.

[Signature]
(Notary Public)



City of Saratoga Springs
Governmental Unit

2006-2007
Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2004-2005	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3100	TAXES			
3110	General Property Taxes - Current	357,300	452,858	491,270
3120	Prior Years' Taxes - Delinquent	74,459	78,441	60,000
3130	General Sales & Use Taxes	359,176	500,575	732,000
3140	Franchise Taxes	71,745	90,878	117,643
3150	Transient Room Tax			
3161	Re-appraisals			
3162	Assessing & Collecting - State Levy			
3163	Assessing & Collecting - County Levy			
3170	Fee-in-Lieu of Property Taxes	57,049	47,147	55,000
3190	Penalties & Interest on Delinquent Taxes	2,770	1,493	1,500
	ENGERY TAX	196,917	271,732	286,800
3200	LICENSES AND PERMITS			
3210	Business Licenses & Permits	13,150	17,970	20,181
3220	Non-business Licenses & Permits	300	600	1,200
3221	Building, Structures, & Equipment	661,306	894,040	804,298
3222	Marriage Licenses			
3223	Motor Vehicle Operation			
3224	Cemetery - Burial Permits			
3225	Animal Licenses			
3300	INTERGOVERNMENTAL REVENUE			
3310	Federal Grants	35,688	319,533	109,500
3311	General Government			
3312	Public Safety			
3313	Highways and Streets			
3315	Health			
3317	Cultural - Recreation			
3330	Federal Payments in Lieu of Taxes			
3340	State Grants			
3350	State Shared Revenue			
3356	Class "C" Road Fund Allotment	166,919	186,978	232,205
3358	Liquor Fund Allotment	2,282	0	6,086
3370	Grants from Local Units:			

City of Saratoga Springs
Governmental Unit

2005-2006
Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2004-2005	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3400	CHARGES FOR SERVICES			
3410	General Government	979,026	1,505,675	1,200,999
3411	Court Costs, Fees & Charges (Clerk)			
3412	Recording of Legal Documents (Recorder)			
3413	Zoning & Subdivision Fees	285,507	298,601	291,549
3415	Sale of Maps & Publications	1,340	3,229	1,500
3416	Auditor's Fees			
3417	Surveyor's Fees			
3418	Treasurer's Fees			
3420	Public Safety			
3421	Special Police Services			
3422	Special Protective Services			
3423	Corrective Fees (Jail)			
3430	Streets & Public Improvements			
3431	Street, Sidewalk & Curb Repairs			
3432	Parking Meter Revenue			
3433	Street Lighting Charges			
3440	Sanitation			
3441	Sewer Charges			
3442	Street Sanitation Charges			
3443	Refuse Collection Charges			
3444	Sale of Waste & Sludge			
3445	Weed Removal & Cleaning Charges			
3450	Health			
3470	Parks and Public Property			16,000
3480	Cemeteries			
3490	Miscellaneous Services:			
	RECREATION PROGRAM REVENUE	22,465	40,419	40,000
	SPLASH CELEBRATION REVENUE	7,788	5,156	4,000
	FIRE INCIDENT REVENUE	10,964	17,827	145,631
3500	FINES AND FORFEITURES			
3510	Fines			124,223
3520	Forfeitures			
3600	MISCELLANEOUS REVENUE			
3610	Interest Earnings	53,342	139,068	65,000
3620	Rents & Concessions			
3640	Sale of Fixed Assets - Compensation for Loss			
3650	Sale of Materials & Supplies			
3670	Sales of Bonds			
3680	Other Financing - Capital Lease Obligations	1,395,621	365,253	492,377
	MISCELLANEOUS REVENUE	4,000	3,977	2,000

City of Saratoga Springs
Governmental Unit

2005-2006
Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2003-2004	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3800	CONTRIBUTIONS AND TRANSFERS			
3810	Transfer from: Capital Projects Fund			403,677
3820	Transfer from:			
	Transfer from:			
	Transfer from:			
	Transfer from:			
3830	Contribution from:			
3840	Contribution from:			
3850	Loan from:			
3860	Loan from:			
3870	Contribution from Private Sources			
3880	Beg. Class "C" Road Fund Bal. to be Appropri.			
3890	Beg. General Fund Bal. to be Appropriated			500,000
	TOTAL REVENUES	4,759,114	5,241,450	6,204,639

City of Saratoga Springs
Governmental Unit

2005-2006
Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2003-2004	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4100	GENERAL GOVERNMENT			
4110	Legislative	42,069	82,868	133,007
4111	Commission or Council			
4112	Legislative Committees & Special Bodies			
4113	Ordinances & Proceedings			
4120	Judicial			
4121	City & Precinct Courts			
4122	Juvenile Court			
4123	District & Circuit Courts			
4124	Law Library			
4130	Executive & Central Staff Agencies			
4131	Executive			
4132	Boards & Commissions			
4133	Central Purchasing			
4134	Personnel			
4135	Budgeting			
4136	Data Processing			
4137	Microfilming			
4140	Administrative Agencies	195,816	226,836	357,310
4141	Auditor			
4142	Clerk			
4143	Treasurer	33,081	60,297	68,034
4144	Recorder	112,716	88,605	85,554
4145	Attorney	203,661	192,218	143,680
4146	Surveyor			
4147	Assessor			
4150	Non-Departmental	106,698	120,332	108,836
4160	General Governmental Buildings	1,417,618	237,233	203,900
4170	Elections	0	5,586	0
4180	Planning & Zoning	171,157	196,829	406,491
4190	Education & Community Promotion	0	0	0
4200	PUBLIC SAFETY			
4210	Police Department	407,158	736,394	1,231,976
4220	Fire Department	315,000	1,002,376	1,090,246
4230	Corrections (Jail)			
4240	Protective Inspection	288,486	373,594	609,210
4250	Other Protective			
4252	Agricultural Inspection			
4253	Animal Control & Regulation			
4254	Flood Control			
4255	Emergency Services (Civil Defense)			

City of Saratoga Springs
Governmental Unit

2005-2006
Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2003-2004	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4300	PUBLIC HEALTH			
4310	Health Services			
4360	Infirmaries			
4400	HIGHWAYS & PUBLIC IMPROVEMENTS			
4410	Highways	225,750	380,224	585,139
4415	Class "B" Road Program			
4420	Sanitation			
4430	Sewage Collection & Disposal			
4440	Shop & Garage			
4450	ENGINEERING	471,743	485,757	735,474
4460	STORM DRAIN		10,950	34,000
4500	PARKS, RECREA. & PUBLIC PROPERTY			
4510	Park & Park Areas	86,399	128,777	291,965
4540	Park Lighting			
4560	Recreation & Culture	56,279	78,713	81,525
4580	Libraries			
4590	Cemeteries			
4600	COMMUNITY & ECONOMIC DEVEL.			
4610	Community Planning			
4620	Community Development			
4630	Urban Redevelopment & Housing			
4650	Economic Development & Assistance	1,380	8,898	10,000
4660	Economic Opportunity			
4700	DEBT SERVICE			
4710	Principal and Interest	60,779	0	
4800	TRANSFERS AND OTHER USES			
4811	Transfer to: Capital Proj Fund	428,681	296,541	
4820	Transfer to:			
	Transfer to:			
	Transfer to:			
	Transfer to:			

City of Saratoga Springs
Governmental Unit

2005-2006
Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2003-2004	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4830	Contribution to:			
4840	Contribution to:			
4850	Loan to:			
4860	Loan to:			
4870	Use of Restricted/Reserved Fund Balance			
4871	Class "C" Road Funds			
4900	MISCELLANEOUS	21,250	28,422	28,291
4910	Judgments & Losses			
4970	FEMA Reimbursement of Flood Costs			
4980	Other Flood Costs			
4880	Appropriated Increase in Fund Balance			
	TOTAL EXPENDITURES	4,645,721	4,741,450	6,204,638
	Net Revenues Over Expenses	113,393	500,000	1

City of Saratoga Springs
Governmental Unit

2006-2007
Fiscal Year

CAPITAL PROJECTS FUND (Roads Capital Projects Fund)

FORM 4

Account Number	Description	Prior Year Actual 2004-2005	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfers from General Fund			
	Interest Income	23,422	122,484	50,000
	Other additions - Transfer from Sewer Enterprise Fund			37,526
	ROADS IMPACT FEES	568,103	1,269,720	1,500,000
	TOTAL REVENUE	591,525	1,392,204	1,587,526
	Beginning Fund Balance	1,224,076	1,752,846	2,889,157
	TOTAL AVAILABLE FOR APPROPR.	1,815,601	3,145,050	4,476,683
	EXPENDITURES:			
	ROADWAYS CAP PROJECTS	62,755	68,275	449,425
	REBUILD OF SARATOGA ROAD			
	CITY HALL ACCESS		5,448	
	TRANSPORTATION MASTER PLAN		20,528	
	REBUILD OF 6800 NORTH STREET		148,986	
	ULD CANAL XING			122,000
	FOOTHILL BLVD ALIGNMENT STUDY		12,656	
	TOTAL EXPENDITURES	62,755	255,893	571,425
	Ending Fund Balance	1,752,846	2,889,157	3,905,258

City of Saratoga Springs
Governmental Unit

2006-2007
Fiscal Year

CAPITAL PROJECTS FUND

FORM 4

Account Number	Description	Prior Year Actual 2004-2005	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfers from General Fund	428,681	296,541	0
	Interest Income			
	Other additions			
	TOTAL REVENUE	428,681	296,541	0
	Beginning Fund Balance	191,800	620,481	917,022
	TOTAL AVAILABLE FOR APPROPR.	620,481	917,022	917,022
	EXPENDITURES:			
	EARTHWORK REDWOOD RD POWER	0	0	
	TRANSFER TO WATER ENTER. FUND	0		513,345
	TRANSFER TO GENERAL FUND			403,677
	TOTAL EXPENDITURES	0	0	917,022
	Ending Fund Balance	620,481	917,022	0

City of Saratoga Springs
Governmental Unit

2006-2007
Fiscal Year

ENTERPRISE OR INTERNAL SERVICE FUND: Sewer

FORM 3

Account Number	Description	Prior Year Actual 2004-2005	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	584,039	757,128	736,000
	Interest Earned	17,117	38,192	12,000
	Other: DEVELOPER CONTRIBUTION	955,025		
	TOTAL OPERATING REVENUE	1,556,181	795,320	748,000
	OPERATING EXPENSES:			
	Personal Services	125,192	143,548	147,412
	Contractual Services	355,283	337,862	248,741
	Material and Supplies	66,877	163,300	195,950
	Depreciation	-	-	-
	Other	4,575	2,367	1,500
	TOTAL OPERATING EXPENSE	551,927	647,077	593,603
	OPERATING INCOME (LOSS)	1,004,254	148,243	154,397
	NON-OPERATING REVENUE (EXPENSES)			
	AND TRANSFERS:			
	Connection Fees	443,125	772,110	720,000
	Interest Expense		(50,046)	(13,542)
	Capital Contributions from Outside Sources			
	Operating transfers from:			
	Sewer Capital Projects	-	(821,362)	(864,500)
	Operating transfers to: Roads Capital Projects Fund		(103,158)	(37,526)
	NET INCOME (LOSS)	1,447,379	(54,213)	(41,171)

ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)	1,447,379	(54,213)	(41,171)
	Plus: Depreciation	-	-	-
	Less: Major Improvements & Capital Outlay			
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)	1,447,379	(54,213)	(41,171)
	SOURCE OF CASH REQUIRED:			

	Cash Balance at Beginning of Year		54,213	41,171
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED	-	-	-

City of Saratoga Springs
Governmental Unit

2006-2007
Fiscal Year

ENTERPRISE OR INTERNAL SERVICE FUND: Water

FORM 3

Account Number	Description	Prior Year Actual 2004-2005	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	864,453	1,045,530	1,108,660
	Interest Earned	9,679	50,433	14,000
	Other: Developer Contributions	3,463,009	-	
	TOTAL OPERATING REVENUE	4,337,141	1,095,963	1,122,660
	OPERATING EXPENSES:			
	Personal Services	195,859	129,874	366,449
	Contractual Services	261,652	109,519	37,000
	Material and Supplies	517,611	619,902	1,319,409
	Depreciation	-		
	Other	6,418	5,753	3,000
	TOTAL OPERATING EXPENSE	981,540	865,048	1,725,858
	OPERATING INCOME (LOSS)	3,355,601	230,915	(603,198)
	NON-OPERATING REVENUE (EXPENSES)			
	AND TRANSFERS:			
	Connection Fees	1,060,869	2,014,508	2,556,000
	Interest Expense			
	Capital Contributions from Outside Sources	1,179,698	489,221	400,000
	Operating transfers from: Capital Projects Fund #35			513,345
	Operating transfers to:			
	NET INCOME (LOSS)	5,596,168	2,734,644	2,866,147

ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)	5,596,168	2,734,644	2,866,147
	Plus: Depreciation	-	-	-
	Less: Major Improvements & Capital Outlay		(23,131)	(46,069)
	Capital Projects - culinary water	(149,953)	(2,487,013)	(2,529,522)
	Capital Projects - secondary water	(35,912)	(50,982)	(140,400)
	Bond Principal Payments	(63,000)	(65,000)	(65,000)
	TOTAL CASH PROVIDED (REQUIRED)	5,347,303	108,518	85,156
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year			

	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED	-	-	-